

Exhibit 53



INTERNAL REVENUE SERVICE

FAX TRANSMISSION
Cover Sheet

Date: May 22, 2018

To: AMY NULL

Address/Organization: _____

Fax Number: (617) 526-5000 Office Number: _____

From: SHARON PETSHAFT

Address/Organization: TE/GE: EP 7612

Fax Number: (855) 256-3264 Office Number: 203.492.8622

Number of pages: *Including cover page*

Subject: Retirement plan exam - request for documents

TO: AMY NULL

You should receive 4 total pages (this cover, cover letter and two-page document request).

Please confirm receipt of this fax. Feel free to contact me with any questions.

Thank you, Sharon

Sharon Petshaft, Employee Plans Specialist
Internal Revenue Service, Tax Exempt/Government Entities Division
150 Court St | 5th Floor | EP 7612 | New Haven, CT 06510 |
TEL: 203.492.8622 | FAX: 855.256.3264 |

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TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

INTERNAL REVENUE SERVICE
TE/GE EMPLOYEE PLANS
150 Court Street; 5th Floor
New Haven, CT 06510

DEPARTMENT OF THE TREASURY

Date: May 22, 2018

Amy A. Null, Esq.
WilmerHale
60 State Street
Boston, MA 02109

Plan Name:	RJM Capital Pension Plan
	Plan 001
Plan Year Ending:	December 31, 2016
Form:	5500-EZ
Person to Contact / ID Number:	Sharon Petshaft / 06-03467
Contact Telephone / Fax Number:	203.492-8622 / 855.256-3264
E-mail:	Sharon.L.Petshaft @irs.gov

Dear Ms. Null,

Pursuant to our examination of the retirement plan for the above year, we find we need additional information. The information needed is shown on the enclosed form. You may also furnish any other documents or explanatory material that you believe will be helpful for our review.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter. When you send any requested information or write to us with questions about this letter, please provide your telephone number and the most convenient time for us to call if we need more information. Thank you for your cooperation.

Please send this information within 21 days from the date of this letter.

Sincerely yours,

Sharon Petshaft

Sharon Petshaft
Employee Plans Specialist

Enclosure

REQUEST FOR ADDITIONAL INFORMATION

Please submit the following information by June 12, 2018 to:

Sharon Petshaft
Internal Revenue Service
150 Court Street; 5th Floor
New Haven, CT 06510
Tel 203-492-8622
Fax 203-492-8649
E-mail: Sharon.L.Petshaft @irs.gov

- 1. There is no record of a 2016 filing for the Routt Capital Trust Form 5500 series return.**
 - a) Please provide a copy of the 2015 Form 5500, plan document, adoption agreement, amendments, and determination and/or opinion letters.**
 - b) Has this plan been terminated?**
 - c) When was the last employer contribution to the plan?**
 - d) Please provide trust statements indicating sources of all funds, contributions, rollovers, distributions, and investments for plan years 2014, 2015 and 2016.**
- 2. For [REDACTED - Relevance] and Calypso Investments LLC Pension Plan, please provide trust statements for plan years 2014, 2015 and 2016 that show:**
 - a) sources of all funds,**
 - b) contributions,**
 - c) rollovers,**
 - d) distributions, and**
 - e) investments.**
- 3. For the following entities: [REDACTED - Relevance] Calypso Investments LLC, Routt Capital LLC, [REDACTED - Relevance] Batavia Capital LLC, Avanix Management LLC, Cavus Systems LLC, Hadron Industries LLC, [REDACTED - Relevance] Redacted - Relevance and ARGRE Management LLC:**
 - a) What is the nature of the business activities for each?**
 - b) When did the business commence and, if applicable, terminate?**
 - c) Submit a copy of 2016 Form 5500-series return for all plans maintained by all entities.**
 - d) For all plans, maintained by entities related to Richard J. Markowitz and all plans in which Richard J. Markowitz or Jocelyn H. Markowitz participate, that received a rollover: please show evidence for the transfer out, the receipt, and the name of the plan from which it was rolled over.**
 - e) Submit a copy of the 2016 federal tax return and 2016 Forms 941.**

4. On the February 2016 checking statement from First Republic Bank (account ending in 5793), the ending balance is \$230,403.72 on 2/29/2016. On the December 2016 checking statement from First Republic Bank (account ending in 5793), the ending balance is \$15,405.02. Please provide details to explain the difference in funds.

5. Please describe the nature of the following investments:

Redacted - Relevance

In addition, provide a detailed explanation as to whether each of these investments constitute prohibited transactions (IRC § 4975) or unrelated business income (IRC § 513).

END